

DIRECT TESTIMONY

of

Carolyn Bowers
Accountant

Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Citation for failure to comply with
Commission Order

Crystal Clear Water Company

Docket No. 01-0488

September 14, 2001

Q. Please state your name and business address.

A. My name is Carolyn Bowers. My business address is 527 East Capitol Avenue, P.O. Box 19280, Springfield, Illinois 62794-9280.

Q. By whom are you employed and in what capacity?

A. I am an Accountant in the Accounting Department of the Financial Analysis Division of the Illinois Commerce Commission.

Q. What is the function of the Accounting Department of the Illinois Commerce Commission?

A. The Department's function is to monitor the financial condition of public utilities as part of the Commission's responsibilities under Article IV of the Public Utilities Act and to provide accounting expertise on matters before the Commission.

Q. Please describe your background and professional affiliations.

A. I graduated from The University of Illinois – Springfield in 1985 with a B.A. in Accounting. I have been in public accounting over 14 years and am a member of both the AICPA and ICPA. I received my CPA certificate in March 1988.

Q. Have you previously testified before a regulatory body?

A. Yes.

Q. What are your responsibilities in this case?

A. I have been assigned to this case by the Manager of Accounting Department of the Illinois Commerce Commission. I am to review the Company's compliance with certain aspects of the Commission Order 97-0605 which relate to their Annual Report filing.

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to report whether the Company has complied with the above Order .

Q. Have you reviewed the Annual Reports of the Company from the time of the order through the present?

A. Yes, I have.

Q. Has the Company complied with the Order in Docket 97-0605 regarding loan details and recording the loan in the proper accounts in its Annual Reports and completion of associated schedules?

A. No, it has not.

Q. Does this conclude your direct testimony?

A. Yes it does.